

Supervision 2011/12-Payments to Substitutes/External Supervisors

This document should be read in conjunction with DES Circular 19/2012, 29/2003 & 18/2003

Supervision Payment Period	September 2011 –June 2012
Date of grant payment to schools	November 2012
No of Supervision Hours	Calculated by the number of full-time teaching posts in the school on 30.09.2011 i.e. 37 hours per full-time post. If there is a shared post between schools, the post is counted in the base school <u>only</u>
Purpose of November Payment	Payment for balance of hours not paid directly to teachers, arising from absences such as maternity leave, sick leave etc. or from teachers who opt out of supervision.
Amount paid by DES to school	€1,769 per full-time post for teachers whose first appointment predates 1/1/11. €1,592.00 for teachers whose first appointment was later than 1/1/11.
Additional amounts paid by DES to school.	2% Administration to defray the cost of processing the payment + 10.75% Employers PRSI Contribution. While the DES pay 10.75% to cover employer PRSI contribution, this rate may not apply in all cases to supervisors. <u>All supervisors should be registered as employees and paid through the school payroll.</u>
Rate payable per hour to supervisors from September 1 st 2012	Teachers = €47.82 per hour less statutory deductions. [DES Circular 19/2012] Teachers = New Appointees after January 1 st 2011 = €43.04 per hour less statutory deductions. [DES Circular 19/2012] Others = €21.31 per hour less statutory deductions for personnel appointed before 1/1/11 and €19.18 for personnel appointed after 1/1/11. [DES Circular 19/2012]
Statutory Deductions	Income Tax [PAYE]: Rate available on payslip or tax certificate. Tax certificate will also indicate what allowances [if any] apply. Supervisor should supply this to BoM. Pay-Related Social Insurance [PRSI]: Relevant class can be found on a payslip, tax certificate or by contacting Revenue [Ensure that you have your Employers Payroll Number and employees PPSN to hand]

	<p>Universal Social Charge [USC] – Rates available from www.revenue.ie. This charge is payable from January 1st 2011.</p> <p>Medical card holders and persons over 70 – the rate is 4%. It is the responsibility of the employee to supply proof that a full medical card is held and/or proof of age.</p> <p>Pension Related Deduction [PRD] – if a person is going to be or is in receipt of a State pension then the PRD may apply to all taxable income paid to that person from public funds. Rates available from www.finance.gov.ie</p>
Steps to be followed now:	<ol style="list-style-type: none"> 1. Request PPS Number and any other relevant information that may impact on payments e.g. medical card, pension etc. for each person the Board of Management employed during 2011/12 <p>NB Revenue will provide an updated tax certificate or P2C [electronic format of certificate] to employer on request.</p> <ol style="list-style-type: none"> 2. <u>Request school accountant</u> to calculate the net amount payable to supervisors. 3. BoM should ensure that all payments/deductions are declared with their annual P35 return 4. Issue a P60 or P45, as required.
Going Forward	<p>CPSMA recommends that Boards of Management should use an approved payroll package for the school. In addition to this, the BoM is advised to register the school on-line with ROS [www.revenue.ie] and link both. Payments can then be automatically calculated by the school in consultation with their accountant or registered financial advisor.</p>
<p>Members are advised this guidance is of a general nature and does not purport to be financial advice. It is recommended that the Board of Management engages registered and suitably qualified accountants/financial advisors on matters such as Income Tax, USC, PRD and PRSI deductions or contact the relevant section of the Revenue Commissioners for such advices.</p>	